

Industry Circular

Department of the Treasury



Internal Revenue Service

Alcohol, Tobacco and Firearms Division

Washington, D.C. 20224

May 19, 1971

Industry Circular No. 71-13

SUBMISSION OF EVIDENCE OF EXPORTATION

Proprietors of Distilled Spirits Plants, Bonded
Wineries, Breweries, and Others Concerned
(All of whom export liquors or specially
denatured spirits):

You are advised that a recently approved revenue ruling will authorize Assistant Regional Commissioners, Alcohol, Tobacco and Firearms Division, to accept evidence of exportation in lieu of certificate of lading and clearance as required by 26 CFR Part 252 and pertinent internal revenue forms covering exportation of liquors and specially denatured alcohol. This action was taken because (1) amendment of 15 CFR Part 30, Commerce and Foreign Trade Regulations, has eliminated requirements (with certain exceptions) for the Shipper's Export Declaration (and manifest) and (2) exporters were experiencing delays in securing drawback of tax or clearances of drawback bonds. The revenue ruling as published in the Internal Revenue Bulletin (1971-17, April 26, 1971) holds substantially as follows:

In lieu of certificate of lading and clearance required by 26 CFR Part 252 and instructions on pertinent internal revenue forms covering exportations to American possessions, Assistant Regional Commissioners, Alcohol, Tobacco and Firearms, may accept a certified copy of an ocean bill of lading or proof of actual exportation such as a statement signed by an official of such possession attesting to actual landing. Additionally, a statement (signed under penalties of perjury) from the "shipper-exporter" that the liquors or specially denatured alcohol were exported will be required.

Regarding shipments to foreign nations (except shipments by way of manufacturing bonded warehouses, class 6, foreign-trade zones, and Armed Forces of the United States), exporters may apply to the Assistant Regional Commissioner of the region from which shipment for export will be made for authority to submit other evidence of exportation in lieu of customs certification of lading and clearance. Any such application would be expected to show good cause for the requested alternate procedure and to indicate the nature of the evidence of exportation which would be submitted such as certified copies of ocean bills of lading or proof of actual exportation. Statements, as above, from "shipper-exporters" would also be required. The Assistant Regional Commissioner will advise the exporter whether an application may be approved, what evidence of exportation would be acceptable and as to any change in normal distribution requirements for internal revenue forms covering the exportation.

Inquiries regarding this circular should refer to the number and be addressed to your Assistant Regional Commissioner, Alcohol, Tobacco and Firearms.

Rex D. Davis

Rex D. Davis, Director
Alcohol, Tobacco and Firearms Division